

57 (a) a statewide property tax system that will promote:

58 ~~[(a)]~~ (i) the accurate valuation of property;

59 ~~[(b)]~~ (ii) the establishment and maintenance of uniform assessment levels among
60 counties within the state;

61 ~~[(c)]~~ (iii) efficient administration of the property tax system, including the costs of
62 assessment, collection, and distribution of property taxes; and

63 ~~[(d)]~~ (iv) the uniform filing of a signed statement a county assessor requests under
64 Section 59-2-306, including implementation of a statewide electronic filing system[-]; and

65 (v) valuation services within counties.

66 (2) (a) The trustee shall be appointed by an association that represents two or more
67 counties in the state.

68 (b) The trustee ~~[of the Multicounty Appraisal Trust]~~ shall:

69 ~~[(a)]~~ (i) determine which projects to fund, including valuation services within counties;

70 and

71 ~~[(b)]~~ (ii) oversee the administration of a statewide property tax system that meets the
72 requirements of Subsection (1)(a).

73 (3) (a) Except as provided in Subsection (3)(b), each county ~~H~~→ [shall] may ←~~H~~ adopt the
73a statewide

74 property tax system on or before January 1, 2026.

75 (b) A county is exempt from the requirement in Subsection (3)(a) if:

76 (i) the county utilizes a computer assisted property tax system for mass appraisal other
77 than the statewide property tax system;

78 (ii) the county demonstrates to the trustee that the property tax system described in
79 Subsection (3)(b)(i) is interoperable with the statewide property tax system; and

80 (iii) the trustee approves the exemption.

81 Section 3. **Effective date.**

82 This bill takes effect on May 1, 2024.